

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,	)	
	)	Case No. 1:21-cv-742
Plaintiff,	)	
	)	
v.	)	
	)	
TROY LEMON d/b/a CORNERSTONE	)	
CONCRETE,	)	
	)	
Defendant.	)	
	)	

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**COMPLAINT**

The United States of America, at the direction of the Attorney General and with authorization of a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. § 7401, brings this civil action to reduce to judgment unpaid federal tax liabilities owed by Troy Lemon (the “Defendant”). For its complaint, the United States alleges as follows:

**JURISDICTION AND PARTIES**

1. The district court has jurisdiction pursuant to 26 U.S.C. § 7401(a) and 28 U.S.C. §§ 1331, 1340.
2. The defendant Troy Lemon was the sole proprietor of a business that sometimes used the name “Cornerstone Concrete,” and that did business within the jurisdiction of this Court.
3. Troy Lemon resides in Fennville, Michigan, within the jurisdiction of this Court.

**CLAIM AGAINST TROY LEMON TO REDUCE FEDERAL  
TAX ASSESSMENTS TO JUDGMENT**

4. On the dates and in the amounts listed below, a duly-authorized delegate of the Secretary of the Treasury made the following timely assessments against Troy Lemon for (1) Employer's Quarterly Federal Taxes (FICA - Form 941), including interest, penalties, and fees associated with those FICA tax assessments, for the tax quarters ending between March 31, 2007 and December 31, 2007, and March 31, 2009 and December 31, 2009; and (2) Employer's Annual Federal Unemployment Tax (FUTA - Form 940), including interest, penalties, and fees associated with those FUTA tax assessments, for the annual tax periods ending on December 31, 2007, and December 31, 2009, all arising out of the operations of Cornerstone Concrete:

Type of Tax	Tax Period Ending	Assessment Date	Amount Assessed	Balance Due as of 07/09/2020
FICA	03/31/2007	08/29/2011	\$6,033.71	\$8,448.78
FICA	06/30/2007	08/29/2011	\$14,175.07	\$19,889.06
FICA	09/30/2007	08/29/2011	\$20,309.87	\$28,675.93
FICA	12/31/2007	08/29/2011	\$22,218.35	\$31,576.51
FICA	03/31/2009	09/23/2013	\$3,041.68	\$4,586.29
FICA	06/30/2009	09/23/2013	\$4,193.99	\$6,325.56
FICA	09/30/2009	09/23/2013	\$4,954.02	\$7,474.00
FICA	12/31/2009	09/23/2013	\$3,335.97	\$5,034.36
FUTA	12/31/2007	08/29/2011	\$3,056.53	\$4,340.55
FUTA	12/31/2009	09/23/2013	\$2,141.38	\$2,853.52
			<b>Total:</b>	<b>\$119,204.56</b>

5. Notice of the liabilities described in paragraph 4 was given to, and payment demanded from, Lemon.

6. Despite proper notice and demand, Lemon has failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments,

and credits, he remains liable to the United States in the amount of \$119,204.56, plus statutory additions and interest accruing from and after July 9, 2020.

WHEREFORE, the United States respectfully requests that the Court:

A. Enter judgment in favor of the United States and against Troy Lemon, in the amount of \$119,204.56, plus statutory additions, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c), that continues to accrue from July 9, 2020, for (1) Employer's Quarterly Federal Taxes (FICA - Form 941), including interest, penalties, and fees associated with those FICA tax assessments, for the tax quarters ending between March 31, 2007 and December 31, 2007, and March 31, 2009 and December 31, 2009; and (2) Employer's Annual Federal Unemployment Tax (FUTA - Form 940), including interest, penalties, and fees associated with those FUTA tax assessments, for the annual tax periods ending on December 31, 2007, and December 31, 2009; and

B. Grant the United States such other and further relief as the Court deems just and proper, including costs and attorneys' fees.

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